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STATE OF DELAWARE  
DEPARTMENT OF STATE

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DIVISION OF PROFESSIONAL REGULATION

**PUBLIC MEETING MINUTES:**

**BOARD OF ACCOUNTANCY**

**September 19, 2012 at 9:00 a.m.**

**PLACE:**

861 Silver Lake Boulevard, Dover, Delaware  
**Conference Room B**, second floor of the Cannon Building

**MINUTES APPROVED:**

October 17, 2012

**MEMBERS PRESENT**

Judith Scarborough, Professional Member, Secretary  
Jeffrey Premo, Professional Member  
Robert Paretta, Educational Member  
Gary Pippin, Public Member  
Robert Mosch, Professional Member

**ABSENT**

Michael Wollaston, Professional Member, President  
James Cohee, Professional Member  
Denise Stokes, Public Member  
Sharron Cirillo, Professional Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Daniel Stevenson, Deputy Attorney General  
Shelly Ide, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of Certified Public Accountants  
Bill Winters, CPA  
Lana Purcell, CPA Applicant  
Vanessa Gottig, CPA Applicant

**CALL TO ORDER**

Ms. Scarborough called the meeting to order at 9:26am.

**REVIEW OF MINUTES**

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to approve the minutes of the August 15, 2012, meeting. The motion carried unanimously.

**UNFINISHED BUSINESS**

**Re-Review of Applications**

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to approve the applications of Lana Purcell, Leslie Noji, and CPA Opinion Partners. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to table the application of Mani Bhasin for evidence of her presence in the USA when her application was submitted. Evidence being in the form of a passport stamp &/or a plane ticket receipt. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to table the application of Asam Nadeem. The Board asked for a new affidavit from the applicant's supervisor. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to approve the application of Edward Doran contingent upon clarification from the Pennsylvania (PA) State Board regarding the Pennsylvania requirements from 1986. Once these are obtained & approved by Mr. Mosch, the CPA Permit can be issued. The motion carried unanimously.

#### Continuing Education Audit Reviews

Mr. Mosch made a motion, seconded by Mr. Paretta, to refer Yimei Yao's file back to the hearing officers for a rule to show cause hearing on the deficient CPE Audit. The motion carried unanimously.

Mr. Mosch made a motion, seconded by Mr. Paretta, to refer Jean Chang's file back to the hearing officers for a rule to show cause hearing on the deficient CPE Audit. The motion carried unanimously.

Mr. Mosch made a motion, seconded by Mr. Paretta, to table the CPEs from Paul Fayad for being deficient, as he was to complete 16 hours in taxation. He submitted 20.5 hours of which only 14 hours had accompanying verification certificates in Taxation, 3.5 hours were in Accounting, and 3 hours have no verification support. He was given 60 days from September 19 to complete the requirements. The motion carried unanimously.

#### Updates on Annulments

The Board reviewed a request from Ms. Cover asking for the options available for her to keep her permit & certificate. Mr. Mosch made a motion, seconded by Mr. Paretta to move forward with the annulment. She would need to reapply under the current requirements in order to obtain licensure in Delaware. The motion carried unanimously.

Mr. Mosch made a motion, seconded by Mr. Paretta to table the request from Mr. Shah pending review of the initial application, noting that he resides in India. Since the application was notarized in the USA, Mr. Shah is required to submit proof that he was in the USA at that time. This proof can be in the form of a passport stamp and/or a plane ticket receipt within 10 business days. Mr. Shah is also required to submit a new supervisor's affidavit. The motion carried unanimously.

## **NEW BUSINESS**

### **Review of Combined CPA Certificate and Permit Applications**

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to approve the applications of Dominique Williams, Erica Beck, David Aronson, Andrew Seehusen, Jacob Swint, Zhaorong Zhou, David Lemon, Daniel McCoy, and Amy Driscoll. The motion carried unanimously.

### **Review of CPA Permit Applications**

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve the applications of Eve-Simone Pastor, Shailendra Malhotra, Adeel Sharf UI Haq, Stephen Kantner, Randi Jowers. The motion carried unanimously.

### **Review of PA Permit Applications**

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to approve the application of Joni Peebles. The motion carried unanimously.

### **Review of CPA Firm Permit Applications**

A motion was made by Mr. Mosch, seconded by Mr. Pippin, to approve the applications of Integrate, LLC and J. Guerrero, CPA. The motion carried unanimously.

### **Ratification of CPA Certificate Applications**

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to ratify the approval of the CPA Certificates of Su Yup Park, Masashi Saito, Nye Ng, Zia Hazari, Wing Shan Fan, Naveen Khemlani, Tiffany Ebanks, and Anamika Chaudha. The motion carried unanimously.

### **Consent Agreement**

Mr. Stevenson presented the Board with the consent agreement for McGladrey & Pullen. After discussion, Mr. Mosch made a motion, seconded by Mr. Pippin to accept the consent agreement as written. The motion carried unanimously.

### **Board Orders**

Mr. Stevenson presented the Board with the final board orders for Lin Gui, Paul Fayad, & Saumil Shah. All orders were signed.

### **Late Renewal Audits**

Mr. Premo made a motion, seconded by Mr. Mosch that Mika Tsuchihashi was in compliance with the continuing education audit. The motion carried unanimously.

Mr. Premo made a motion, seconded by Mr. Mosch to table the continuing education audit of Sawako Reyes, as the provider for the Delaware Specific Ethics Course was not an approved provider. Ms. Reyes was given until November 10, 2012 to have all requirements met. The motion carried unanimously.

#### DE Ethics Course Approval

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to table the Prime Vest application for Delaware Specific Ethics course. The course submitted did not give Delaware specific examples, as indicated on pages 85-93. The motion carried unanimously.

#### Final Denial of Application

A motion was made by Mr. Mosch, seconded by Mr. Premo, to deny the application of Jeter & Associates as there has been no response received from Mr. Jeter. The motion carried unanimously.

#### Review of Academic Education Courses

A motion was made by Mr. Mosch, seconded by Mr. Premo to approve the Carnegie Mellon University academic education courses as stated: Corporate Finance Reporting (as 'financial accounting'), and Business Society and Ethics (as 'business law'). The motion carried unanimously.

#### Hearing Officer Recommendation

A motion was made by Mr. Mosch, seconded by Mr. Premo, to accept the hearing officer's recommendation and to deny the request for an exception for Dimitry Skupchenko. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Premo, for the discipline of Mr. Skupchenko to include a letter of reprimand as a result of falsely attesting to completion of continuing education. The motion carried unanimously.

#### Complaint Status

04-02-11 Closed  
04-03-11 Open  
04-04-11 Open  
04-05-11 Open  
04-06-11 Assigned to Board  
04-01-12 Assigned to Hearing Officer  
04-02-12 Open  
04-03-12 Open  
04-04-12 Open  
04-05-12 Open  
04-06-12 Closed  
04-08-12 Open  
04-09-12 Open  
04-10-12 Open  
04-11-12 Open

### **OTHER BUSINESS BEFORE THE BOARD**

#### **Discussion of Senate Bill 178 (DAG)**

Mr. Stevenson advised the board of Senate Bill 178 whereas, meetings and hearings should be listed with a start time only. This Act also requires a 15 day window for written comments on a proposed Agency regulation following the conclusion of any public hearings on the regulation.

#### **NASBA International Evaluation Services (NIES) Information**

Ms. Ide will continue to work with NIES on the implementation of utilizing their services.

#### **Preparation of Financial Statements (Jeff Premo)**

Mr. Premo presented a situation to the other board members whereas, he was concerned that the rules & regulations where it states: "Public accounting" or "practice of public accountancy" means the performance, or offer to perform, for a client or a potential client, by a person or firm holding itself out to the public as a permit holder, of 1 or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports or financial statements, or of 1 or more kinds of management advisory, financial advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters. The Board will begin working on tightening up the language over the next few months.

#### **Updates to FAQs**

Ms. Ide is compiling questions frequently asked through the agency & will be presenting on an on-going basis for the board's input.

#### **Revised Work Experience Affidavit**

Ms. Ide is formatting the Work Experience Affidavit to be in alignment with the current rules & regulations.

#### **Update on Jones Moore & Associates**

Ms. Ide informed the Board that she had been contacted by Mr. Moore & that he was unable to attend this meeting. He is scheduled to attend in October.

### **CORRESPONDENCE**

#### **E-mail from Dasha Morgan of Missouri State Board of Accountancy**

Ms. Morgan asked: Does the Delaware Board allow an accountant other than a CPA to provide reviews? The Board's reply is YES.

#### **Vanessa Zottig**

Ms. Zottig was present & presented the Board with her personal situation. She has a Bachelor's degree with 121 credit hours which met Delaware's requirement through 7/31/12. She would like the board to grant an exception to the new requirements of the 150 hr. rule. Her application was received at the Division of Professional Regulation on August 3, 2012 which would classify her application to the new regulations. Mr. Stevenson is going to speak with the Attorney General's Office about this and respond back to the Board next month.

E-mail from Natsuko Darby

Ms. Darby submitted a question to the board asking for an exception on having obtained her experience after the conferring of her degree. She wanted to use experience she obtained while obtaining her degree. The board responded that the supervised work experience is to count, only after the conferring of your degree.

**PUBLIC COMMENT**

None

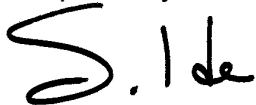
**NEXT SCHEDULED MEETING**

The next meeting will be held October 17, 2012, at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 12:13pm.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Ide'.

Shelly Ide  
Administrative Specialist II